Docket No.: 237688US0

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ATTORNEYS AT LAW

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

RE: Application Serial No.: 10/617,048

Applicants: Terry V. LIEW, et al.

Filing Date: July 11, 2003

For: COMPOSITION CONTAINING OIL, STRUCTURING POLYMER AND COATED SILICONE ELASTOMER, AND METHODS OF MAKING AND USING THE

SAME

Group Art Unit: 1711 Examiner: WOODWARD

SIR:

Attached hereto for filing are the following papers:

Office Action as received in corresponding European Application No. 04 750943.5

Our online credit card payment in the amount of is being made covering any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND, MAIER & NEUSTADT, P.C.

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